



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

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Second District, San Diego

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Third District, San Rafael

RICHARD NEVINS
Fourth District, Pasadena

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

April 15, 1981

No. 81/53

TO COUNTY ASSESSORS, COUNTY COUNSELS,
ASSESSMENT APPEALS BOARDS,
AND OTHER INTERESTED PARTIES:

PROPERTY TAXES RULE 308

Enclosed is a copy of a notice of public hearing to be held June 23, 1981, at 2:00 p.m., in Room 102, 1020 N Street, Sacramento, California, on Property Taxes Rule 308, Request for Findings.

Rule 308 has been revised to avoid an unreasonable fee being imposed for written findings if the appeal for reassessment involves numerous contiguous parcels or numerous parcels involving the same issues and same owners. The necessity for the rule change was brought about by legislative revision to Section 1611.5 of the Revenue and Taxation Code (Statutes of 1978, Chapter 57). The wording of the rule is practically verbatim from the statute. The rule is reasoned to be necessary because it is an integral part of a section wherein local assessment appeals procedures are described in total.

Written comments for the Board's consideration, or requests to present testimony at the public hearing should be directed to me at the above address. Questions regarding the content of the rule amendments should be directed to Robert Keeling, Staff Counsel, (916) 323-7713.

Sincerely,

Janice Masterton
Clerk of the Board
Office of the Executive Secretary

JM:ms
Enclosures

NOTICE OF PROPOSED REGULATORY ACTION
BY THE
STATE BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN that the State Board of Equalization, pursuant to the authority vested by Section 15606 of the Government Code, and to implement, interpret, or make specific Section 1611.5 of the Revenue and Taxation Code, proposes to amend Regulation 308 in Title 18 of the California Administrative Code, relating to property tax.

PUBLIC NOTICE: Notice is further given that a public hearing relevant to this action will be held in Room 102, Consumer Affairs Building, 1020 N Street, Sacramento, California, at 2:00 p.m., on June 23, 1981. Any person interested may present statements or arguments orally at that time and place.

INFORMATIVE DIGEST: Rule 308 has been revised to avoid an unreasonable fee being imposed for written findings if the appeal for reassessment involves numerous contiguous parcels or numerous parcels involving the same issues and same owners. This change is necessary

to make the rule conform to a 1978 legislative change to Section 1611.5 of the Revenue and Taxation Code.

ESTIMATE OF COST OR SAVINGS: The State Board of Equalization has determined that the proposed change will result in no direct or indirect cost or savings to any State, local, or Federal agency, school district, nor in Federal funding to the State.

INQUIRIES: Inquiries concerning this matter may be directed to Janice Masterton, at (916) 445-6479.

WRITTEN COMMENTS: Written statements or arguments will be considered by the Board if received by June 23, 1981; written statements or arguments are requested by June 3, 1981.

STATEMENT OF REASONS: The Board has prepared a statement of the purpose of the proposed action and the information relied upon in making the change, which statement is available to the public upon request.

The State Board of Equalization upon its own motion or at the instance of any interested person may adopt the changes proposed without further notice on or after June 23, 1981.

Dated: April 9, 1981

STATE BOARD OF EQUALIZATION



Douglas D. Bell
Executive Secretary

Rule No. 308. Request for Findings

If an applicant or the assessor desires written findings of fact, his request must be in writing and submitted to the clerk before commencement of the hearing. The requesting party may abandon the request and waive findings at the conclusion of the hearing. If the requesting party abandons his request at this time, the other party may orally or in writing renew the request. The county may impose a reasonable fee not to exceed ten dollars (\$10) for each parcel on the secured roll and each assessment on the unsecured roll for providing this document to an applicant who made the initial request or renewed the request upon abandonment by the assessor. per parcel or a total of fifty dollars (\$50) for findings covering applications on contiguous parcels or assessments on the roll involving the same issues and same owners. The county must provide findings within 45 days after the final determination of the board, and shall accompany them with a notice that a request for a transcript of the hearing must be made within 60 days after the determination. (See section 312 for other matters with regard to a transcript.)